



Rep. Michael J. Madigan

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LRB097 08466 AEK 56152 a

1 AMENDMENT TO SENATE BILL 1907

2 AMENDMENT NO. _____. Amend Senate Bill 1907, AS AMENDED,
3 by replacing everything after the enacting clause with the
4 following:

5 "Section 5. The Property Tax Code is amended by changing
6 Section 18-185 as follows:

7 (35 ILCS 200/18-185)

8 Sec. 18-185. Short title; definitions. This Division 5 may
9 be cited as the Property Tax Extension Limitation Law. As used
10 in this Division 5:

11 "Consumer Price Index" means the Consumer Price Index for
12 All Urban Consumers for all items published by the United
13 States Department of Labor.

14 "Extension limitation" means (a) the lesser of 5% or the
15 percentage increase in the Consumer Price Index during the
16 12-month calendar year preceding the levy year or (b) the rate

1 of increase approved by voters under Section 18-205.

2 "Affected county" means a county of 3,000,000 or more
3 inhabitants or a county contiguous to a county of 3,000,000 or
4 more inhabitants.

5 "Taxing district" has the same meaning provided in Section
6 1-150, except as otherwise provided in this Section. For the
7 1991 through 1994 levy years only, "taxing district" includes
8 only each non-home rule taxing district having the majority of
9 its 1990 equalized assessed value within any county or counties
10 contiguous to a county with 3,000,000 or more inhabitants.
11 Beginning with the 1995 levy year, "taxing district" includes
12 only each non-home rule taxing district subject to this Law
13 before the 1995 levy year and each non-home rule taxing
14 district not subject to this Law before the 1995 levy year
15 having the majority of its 1994 equalized assessed value in an
16 affected county or counties. Beginning with the levy year in
17 which this Law becomes applicable to a taxing district as
18 provided in Section 18-213, "taxing district" also includes
19 those taxing districts made subject to this Law as provided in
20 Section 18-213.

21 "Aggregate extension" for taxing districts to which this
22 Law applied before the 1995 levy year means the annual
23 corporate extension for the taxing district and those special
24 purpose extensions that are made annually for the taxing
25 district, excluding special purpose extensions: (a) made for
26 the taxing district to pay interest or principal on general

1 obligation bonds that were approved by referendum; (b) made for
2 any taxing district to pay interest or principal on general
3 obligation bonds issued before October 1, 1991; (c) made for
4 any taxing district to pay interest or principal on bonds
5 issued to refund or continue to refund those bonds issued
6 before October 1, 1991; (d) made for any taxing district to pay
7 interest or principal on bonds issued to refund or continue to
8 refund bonds issued after October 1, 1991 that were approved by
9 referendum; (e) made for any taxing district to pay interest or
10 principal on revenue bonds issued before October 1, 1991 for
11 payment of which a property tax levy or the full faith and
12 credit of the unit of local government is pledged; however, a
13 tax for the payment of interest or principal on those bonds
14 shall be made only after the governing body of the unit of
15 local government finds that all other sources for payment are
16 insufficient to make those payments; (f) made for payments
17 under a building commission lease when the lease payments are
18 for the retirement of bonds issued by the commission before
19 October 1, 1991, to pay for the building project; (g) made for
20 payments due under installment contracts entered into before
21 October 1, 1991; (h) made for payments of principal and
22 interest on bonds issued under the Metropolitan Water
23 Reclamation District Act to finance construction projects
24 initiated before October 1, 1991; (i) made for payments of
25 principal and interest on limited bonds, as defined in Section
26 3 of the Local Government Debt Reform Act, in an amount not to

1 exceed the debt service extension base less the amount in items
2 (b), (c), (e), and (h) of this definition for non-referendum
3 obligations, except obligations initially issued pursuant to
4 referendum; (j) made for payments of principal and interest on
5 bonds issued under Section 15 of the Local Government Debt
6 Reform Act; (k) made by a school district that participates in
7 the Special Education District of Lake County, created by
8 special education joint agreement under Section 10-22.31 of the
9 School Code, for payment of the school district's share of the
10 amounts required to be contributed by the Special Education
11 District of Lake County to the Illinois Municipal Retirement
12 Fund under Article 7 of the Illinois Pension Code; the amount
13 of any extension under this item (k) shall be certified by the
14 school district to the county clerk; (l) made to fund expenses
15 of providing joint recreational programs for the handicapped
16 under Section 5-8 of the Park District Code or Section 11-95-14
17 of the Illinois Municipal Code; (m) made for temporary
18 relocation loan repayment purposes pursuant to Sections 2-3.77
19 and 17-2.2d of the School Code; (n) made for payment of
20 principal and interest on any bonds issued under the authority
21 of Section 17-2.2d of the School Code; ~~and~~ (o) made for
22 contributions to a firefighter's pension fund created under
23 Article 4 of the Illinois Pension Code, to the extent of the
24 amount certified under item (5) of Section 4-134 of the
25 Illinois Pension Code; and (p) made for road purposes in the
26 first year after a township assumes the rights, powers, duties,

1 assets, property, liabilities, obligations, and
2 responsibilities of a road district abolished under the
3 provisions of Section 6-133 of the Illinois Highway Code.

4 "Aggregate extension" for the taxing districts to which
5 this Law did not apply before the 1995 levy year (except taxing
6 districts subject to this Law in accordance with Section
7 18-213) means the annual corporate extension for the taxing
8 district and those special purpose extensions that are made
9 annually for the taxing district, excluding special purpose
10 extensions: (a) made for the taxing district to pay interest or
11 principal on general obligation bonds that were approved by
12 referendum; (b) made for any taxing district to pay interest or
13 principal on general obligation bonds issued before March 1,
14 1995; (c) made for any taxing district to pay interest or
15 principal on bonds issued to refund or continue to refund those
16 bonds issued before March 1, 1995; (d) made for any taxing
17 district to pay interest or principal on bonds issued to refund
18 or continue to refund bonds issued after March 1, 1995 that
19 were approved by referendum; (e) made for any taxing district
20 to pay interest or principal on revenue bonds issued before
21 March 1, 1995 for payment of which a property tax levy or the
22 full faith and credit of the unit of local government is
23 pledged; however, a tax for the payment of interest or
24 principal on those bonds shall be made only after the governing
25 body of the unit of local government finds that all other
26 sources for payment are insufficient to make those payments;

1 (f) made for payments under a building commission lease when
2 the lease payments are for the retirement of bonds issued by
3 the commission before March 1, 1995 to pay for the building
4 project; (g) made for payments due under installment contracts
5 entered into before March 1, 1995; (h) made for payments of
6 principal and interest on bonds issued under the Metropolitan
7 Water Reclamation District Act to finance construction
8 projects initiated before October 1, 1991; (h-4) made for
9 stormwater management purposes by the Metropolitan Water
10 Reclamation District of Greater Chicago under Section 12 of the
11 Metropolitan Water Reclamation District Act; (i) made for
12 payments of principal and interest on limited bonds, as defined
13 in Section 3 of the Local Government Debt Reform Act, in an
14 amount not to exceed the debt service extension base less the
15 amount in items (b), (c), and (e) of this definition for
16 non-referendum obligations, except obligations initially
17 issued pursuant to referendum and bonds described in subsection
18 (h) of this definition; (j) made for payments of principal and
19 interest on bonds issued under Section 15 of the Local
20 Government Debt Reform Act; (k) made for payments of principal
21 and interest on bonds authorized by Public Act 88-503 and
22 issued under Section 20a of the Chicago Park District Act for
23 aquarium or museum projects; (l) made for payments of principal
24 and interest on bonds authorized by Public Act 87-1191 or
25 93-601 and (i) issued pursuant to Section 21.2 of the Cook
26 County Forest Preserve District Act, (ii) issued under Section

1 42 of the Cook County Forest Preserve District Act for
2 zoological park projects, or (iii) issued under Section 44.1 of
3 the Cook County Forest Preserve District Act for botanical
4 gardens projects; (m) made pursuant to Section 34-53.5 of the
5 School Code, whether levied annually or not; (n) made to fund
6 expenses of providing joint recreational programs for the
7 handicapped under Section 5-8 of the Park District Code or
8 Section 11-95-14 of the Illinois Municipal Code; (o) made by
9 the Chicago Park District for recreational programs for the
10 handicapped under subsection (c) of Section 7.06 of the Chicago
11 Park District Act; (p) made for contributions to a
12 firefighter's pension fund created under Article 4 of the
13 Illinois Pension Code, to the extent of the amount certified
14 under item (5) of Section 4-134 of the Illinois Pension Code;
15 and (q) made by Ford Heights School District 169 under Section
16 17-9.02 of the School Code.

17 "Aggregate extension" for all taxing districts to which
18 this Law applies in accordance with Section 18-213, except for
19 those taxing districts subject to paragraph (2) of subsection
20 (e) of Section 18-213, means the annual corporate extension for
21 the taxing district and those special purpose extensions that
22 are made annually for the taxing district, excluding special
23 purpose extensions: (a) made for the taxing district to pay
24 interest or principal on general obligation bonds that were
25 approved by referendum; (b) made for any taxing district to pay
26 interest or principal on general obligation bonds issued before

1 the date on which the referendum making this Law applicable to
2 the taxing district is held; (c) made for any taxing district
3 to pay interest or principal on bonds issued to refund or
4 continue to refund those bonds issued before the date on which
5 the referendum making this Law applicable to the taxing
6 district is held; (d) made for any taxing district to pay
7 interest or principal on bonds issued to refund or continue to
8 refund bonds issued after the date on which the referendum
9 making this Law applicable to the taxing district is held if
10 the bonds were approved by referendum after the date on which
11 the referendum making this Law applicable to the taxing
12 district is held; (e) made for any taxing district to pay
13 interest or principal on revenue bonds issued before the date
14 on which the referendum making this Law applicable to the
15 taxing district is held for payment of which a property tax
16 levy or the full faith and credit of the unit of local
17 government is pledged; however, a tax for the payment of
18 interest or principal on those bonds shall be made only after
19 the governing body of the unit of local government finds that
20 all other sources for payment are insufficient to make those
21 payments; (f) made for payments under a building commission
22 lease when the lease payments are for the retirement of bonds
23 issued by the commission before the date on which the
24 referendum making this Law applicable to the taxing district is
25 held to pay for the building project; (g) made for payments due
26 under installment contracts entered into before the date on

1 which the referendum making this Law applicable to the taxing
2 district is held; (h) made for payments of principal and
3 interest on limited bonds, as defined in Section 3 of the Local
4 Government Debt Reform Act, in an amount not to exceed the debt
5 service extension base less the amount in items (b), (c), and
6 (e) of this definition for non-referendum obligations, except
7 obligations initially issued pursuant to referendum; (i) made
8 for payments of principal and interest on bonds issued under
9 Section 15 of the Local Government Debt Reform Act; (j) made
10 for a qualified airport authority to pay interest or principal
11 on general obligation bonds issued for the purpose of paying
12 obligations due under, or financing airport facilities
13 required to be acquired, constructed, installed or equipped
14 pursuant to, contracts entered into before March 1, 1996 (but
15 not including any amendments to such a contract taking effect
16 on or after that date); (k) made to fund expenses of providing
17 joint recreational programs for the handicapped under Section
18 5-8 of the Park District Code or Section 11-95-14 of the
19 Illinois Municipal Code; (l) made for contributions to a
20 firefighter's pension fund created under Article 4 of the
21 Illinois Pension Code, to the extent of the amount certified
22 under item (5) of Section 4-134 of the Illinois Pension Code;
23 and (m) made for the taxing district to pay interest or
24 principal on general obligation bonds issued pursuant to
25 Section 19-3.10 of the School Code.

26 "Aggregate extension" for all taxing districts to which

1 this Law applies in accordance with paragraph (2) of subsection
2 (e) of Section 18-213 means the annual corporate extension for
3 the taxing district and those special purpose extensions that
4 are made annually for the taxing district, excluding special
5 purpose extensions: (a) made for the taxing district to pay
6 interest or principal on general obligation bonds that were
7 approved by referendum; (b) made for any taxing district to pay
8 interest or principal on general obligation bonds issued before
9 the effective date of this amendatory Act of 1997; (c) made for
10 any taxing district to pay interest or principal on bonds
11 issued to refund or continue to refund those bonds issued
12 before the effective date of this amendatory Act of 1997; (d)
13 made for any taxing district to pay interest or principal on
14 bonds issued to refund or continue to refund bonds issued after
15 the effective date of this amendatory Act of 1997 if the bonds
16 were approved by referendum after the effective date of this
17 amendatory Act of 1997; (e) made for any taxing district to pay
18 interest or principal on revenue bonds issued before the
19 effective date of this amendatory Act of 1997 for payment of
20 which a property tax levy or the full faith and credit of the
21 unit of local government is pledged; however, a tax for the
22 payment of interest or principal on those bonds shall be made
23 only after the governing body of the unit of local government
24 finds that all other sources for payment are insufficient to
25 make those payments; (f) made for payments under a building
26 commission lease when the lease payments are for the retirement

1 of bonds issued by the commission before the effective date of
2 this amendatory Act of 1997 to pay for the building project;
3 (g) made for payments due under installment contracts entered
4 into before the effective date of this amendatory Act of 1997;
5 (h) made for payments of principal and interest on limited
6 bonds, as defined in Section 3 of the Local Government Debt
7 Reform Act, in an amount not to exceed the debt service
8 extension base less the amount in items (b), (c), and (e) of
9 this definition for non-referendum obligations, except
10 obligations initially issued pursuant to referendum; (i) made
11 for payments of principal and interest on bonds issued under
12 Section 15 of the Local Government Debt Reform Act; (j) made
13 for a qualified airport authority to pay interest or principal
14 on general obligation bonds issued for the purpose of paying
15 obligations due under, or financing airport facilities
16 required to be acquired, constructed, installed or equipped
17 pursuant to, contracts entered into before March 1, 1996 (but
18 not including any amendments to such a contract taking effect
19 on or after that date); (k) made to fund expenses of providing
20 joint recreational programs for the handicapped under Section
21 5-8 of the Park District Code or Section 11-95-14 of the
22 Illinois Municipal Code; and (l) made for contributions to a
23 firefighter's pension fund created under Article 4 of the
24 Illinois Pension Code, to the extent of the amount certified
25 under item (5) of Section 4-134 of the Illinois Pension Code.

26 "Debt service extension base" means an amount equal to that

1 portion of the extension for a taxing district for the 1994
2 levy year, or for those taxing districts subject to this Law in
3 accordance with Section 18-213, except for those subject to
4 paragraph (2) of subsection (e) of Section 18-213, for the levy
5 year in which the referendum making this Law applicable to the
6 taxing district is held, or for those taxing districts subject
7 to this Law in accordance with paragraph (2) of subsection (e)
8 of Section 18-213 for the 1996 levy year, constituting an
9 extension for payment of principal and interest on bonds issued
10 by the taxing district without referendum, but not including
11 excluded non-referendum bonds. For park districts (i) that were
12 first subject to this Law in 1991 or 1995 and (ii) whose
13 extension for the 1994 levy year for the payment of principal
14 and interest on bonds issued by the park district without
15 referendum (but not including excluded non-referendum bonds)
16 was less than 51% of the amount for the 1991 levy year
17 constituting an extension for payment of principal and interest
18 on bonds issued by the park district without referendum (but
19 not including excluded non-referendum bonds), "debt service
20 extension base" means an amount equal to that portion of the
21 extension for the 1991 levy year constituting an extension for
22 payment of principal and interest on bonds issued by the park
23 district without referendum (but not including excluded
24 non-referendum bonds). A debt service extension base
25 established or increased at any time pursuant to any provision
26 of this Law, except Section 18-212, shall be increased each

1 year commencing with the later of (i) the 2009 levy year or
2 (ii) the first levy year in which this Law becomes applicable
3 to the taxing district, by the lesser of 5% or the percentage
4 increase in the Consumer Price Index during the 12-month
5 calendar year preceding the levy year. The debt service
6 extension base may be established or increased as provided
7 under Section 18-212. "Excluded non-referendum bonds" means
8 (i) bonds authorized by Public Act 88-503 and issued under
9 Section 20a of the Chicago Park District Act for aquarium and
10 museum projects; (ii) bonds issued under Section 15 of the
11 Local Government Debt Reform Act; or (iii) refunding
12 obligations issued to refund or to continue to refund
13 obligations initially issued pursuant to referendum.

14 "Special purpose extensions" include, but are not limited
15 to, extensions for levies made on an annual basis for
16 unemployment and workers' compensation, self-insurance,
17 contributions to pension plans, and extensions made pursuant to
18 Section 6-601 of the Illinois Highway Code for a road
19 district's permanent road fund whether levied annually or not.
20 The extension for a special service area is not included in the
21 aggregate extension.

22 "Aggregate extension base" means the taxing district's
23 last preceding aggregate extension as adjusted under Sections
24 18-135, 18-215, and 18-230. An adjustment under Section 18-135
25 shall be made for the 2007 levy year and all subsequent levy
26 years whenever one or more counties within which a taxing

1 district is located (i) used estimated valuations or rates when
2 extending taxes in the taxing district for the last preceding
3 levy year that resulted in the over or under extension of
4 taxes, or (ii) increased or decreased the tax extension for the
5 last preceding levy year as required by Section 18-135(c).
6 Whenever an adjustment is required under Section 18-135, the
7 aggregate extension base of the taxing district shall be equal
8 to the amount that the aggregate extension of the taxing
9 district would have been for the last preceding levy year if
10 either or both (i) actual, rather than estimated, valuations or
11 rates had been used to calculate the extension of taxes for the
12 last levy year, or (ii) the tax extension for the last
13 preceding levy year had not been adjusted as required by
14 subsection (c) of Section 18-135.

15 "Levy year" has the same meaning as "year" under Section
16 1-155.

17 "New property" means (i) the assessed value, after final
18 board of review or board of appeals action, of new improvements
19 or additions to existing improvements on any parcel of real
20 property that increase the assessed value of that real property
21 during the levy year multiplied by the equalization factor
22 issued by the Department under Section 17-30, (ii) the assessed
23 value, after final board of review or board of appeals action,
24 of real property not exempt from real estate taxation, which
25 real property was exempt from real estate taxation for any
26 portion of the immediately preceding levy year, multiplied by

1 the equalization factor issued by the Department under Section
2 17-30, including the assessed value, upon final stabilization
3 of occupancy after new construction is complete, of any real
4 property located within the boundaries of an otherwise or
5 previously exempt military reservation that is intended for
6 residential use and owned by or leased to a private corporation
7 or other entity, and (iii) in counties that classify in
8 accordance with Section 4 of Article IX of the Illinois
9 Constitution, an incentive property's additional assessed
10 value resulting from a scheduled increase in the level of
11 assessment as applied to the first year final board of review
12 market value. In addition, the county clerk in a county
13 containing a population of 3,000,000 or more shall include in
14 the 1997 recovered tax increment value for any school district,
15 any recovered tax increment value that was applicable to the
16 1995 tax year calculations.

17 "Qualified airport authority" means an airport authority
18 organized under the Airport Authorities Act and located in a
19 county bordering on the State of Wisconsin and having a
20 population in excess of 200,000 and not greater than 500,000.

21 "Recovered tax increment value" means, except as otherwise
22 provided in this paragraph, the amount of the current year's
23 equalized assessed value, in the first year after a
24 municipality terminates the designation of an area as a
25 redevelopment project area previously established under the
26 Tax Increment Allocation Development Act in the Illinois

1 Municipal Code, previously established under the Industrial
2 Jobs Recovery Law in the Illinois Municipal Code, previously
3 established under the Economic Development Project Area Tax
4 Increment Act of 1995, or previously established under the
5 Economic Development Area Tax Increment Allocation Act, of each
6 taxable lot, block, tract, or parcel of real property in the
7 redevelopment project area over and above the initial equalized
8 assessed value of each property in the redevelopment project
9 area. For the taxes which are extended for the 1997 levy year,
10 the recovered tax increment value for a non-home rule taxing
11 district that first became subject to this Law for the 1995
12 levy year because a majority of its 1994 equalized assessed
13 value was in an affected county or counties shall be increased
14 if a municipality terminated the designation of an area in 1993
15 as a redevelopment project area previously established under
16 the Tax Increment Allocation Development Act in the Illinois
17 Municipal Code, previously established under the Industrial
18 Jobs Recovery Law in the Illinois Municipal Code, or previously
19 established under the Economic Development Area Tax Increment
20 Allocation Act, by an amount equal to the 1994 equalized
21 assessed value of each taxable lot, block, tract, or parcel of
22 real property in the redevelopment project area over and above
23 the initial equalized assessed value of each property in the
24 redevelopment project area. In the first year after a
25 municipality removes a taxable lot, block, tract, or parcel of
26 real property from a redevelopment project area established

1 under the Tax Increment Allocation Development Act in the
2 Illinois Municipal Code, the Industrial Jobs Recovery Law in
3 the Illinois Municipal Code, or the Economic Development Area
4 Tax Increment Allocation Act, "recovered tax increment value"
5 means the amount of the current year's equalized assessed value
6 of each taxable lot, block, tract, or parcel of real property
7 removed from the redevelopment project area over and above the
8 initial equalized assessed value of that real property before
9 removal from the redevelopment project area.

10 Except as otherwise provided in this Section, "limiting
11 rate" means a fraction the numerator of which is the last
12 preceding aggregate extension base times an amount equal to one
13 plus the extension limitation defined in this Section and the
14 denominator of which is the current year's equalized assessed
15 value of all real property in the territory under the
16 jurisdiction of the taxing district during the prior levy year.
17 For those taxing districts that reduced their aggregate
18 extension for the last preceding levy year, the highest
19 aggregate extension in any of the last 3 preceding levy years
20 shall be used for the purpose of computing the limiting rate.
21 The denominator shall not include new property or the recovered
22 tax increment value. If a new rate, a rate decrease, or a
23 limiting rate increase has been approved at an election held
24 after March 21, 2006, then (i) the otherwise applicable
25 limiting rate shall be increased by the amount of the new rate
26 or shall be reduced by the amount of the rate decrease, as the

1 case may be, or (ii) in the case of a limiting rate increase,
2 the limiting rate shall be equal to the rate set forth in the
3 proposition approved by the voters for each of the years
4 specified in the proposition, after which the limiting rate of
5 the taxing district shall be calculated as otherwise provided.

6 (Source: P.A. 95-90, eff. 1-1-08; 95-331, eff. 8-21-07; 95-404,
7 eff. 1-1-08; 95-876, eff. 8-21-08; 96-501, eff. 8-14-09;
8 96-517, eff. 8-14-09; 96-1000, eff. 7-2-10; 96-1202, eff.
9 7-22-10.)

10 Section 10. The Township Code is amended by changing
11 Sections 235-5 and 235-10 as follows:

12 (60 ILCS 1/235-5)

13 Sec. 235-5. Township taxes for various purposes. The
14 township board may raise money, by taxation not exceeding the
15 rates established in Section 235-10, for the following
16 purposes:

17 (1) Prosecuting or defending suits by or against the
18 township or in which the township is interested.

19 (2) Maintaining cemeteries under the control,
20 management, and ownership of the township and controlling,
21 managing, and maintaining public cemeteries not operated
22 for profit, notwithstanding the provisions of Section 1c of
23 the Public Graveyards Act.

24 (3) Maintaining and operating a public nonsectarian

1 hospital under Article 175. This authorization does not
2 apply to any township that avails itself of the provisions
3 of Article 170.

4 (4) Maintaining and operating a township committee on
5 youth under Section 215-5.

6 (5) Providing mental health services under Section
7 190-10.

8 (6) Providing services in cooperation with another
9 governmental entity, not-for-profit corporation, or
10 nonprofit community service association under Section
11 85-13.

12 (7) Maintaining and operating a township committee for
13 senior citizens' services under Section 220-10.

14 (8) Maintaining and operating a township health
15 service that may provide, but is not required to provide or
16 limited to providing, examination, diagnosis, testing, and
17 inoculation and all necessary and appurtenant personnel,
18 equipment, and insurance.

19 (9) Accumulating moneys in a dedicated fund for a
20 specific capital construction or maintenance project or a
21 major equipment purchase. The annual budget and
22 appropriation ordinance for the township shall state the
23 amount, purpose, and duration of any accumulation of funds
24 authorized under this Section, with specific reference to
25 each project to be constructed or equipment to be
26 purchased. Nothing in this item precludes a township from

1 accumulating moneys as provided in Section 6-501 of the
2 Illinois Highway Code.

3 (10) Executing the rights, powers, duties, and
4 responsibilities, or satisfying the liabilities or
5 obligations, assumed from a road district abolished under
6 the provisions of Section 6-133 of the Illinois Highway
7 Code.

8 (11) ~~(10)~~ Any other purpose authorized by law.

9 (Source: P.A. 91-357, eff. 7-29-99; 92-656, eff. 7-16-02.)

10 (60 ILCS 1/235-10)

11 Sec. 235-10. Rate of tax; referendum to increase maximum
12 rate.

13 (a) In townships having an equalized assessed valuation of
14 \$36,000,000 or more, taxes authorized by subsection (a) may be
15 extended at a rate not exceeding 0.25% of value, as equalized
16 or assessed by the Department of Revenue, of all taxable
17 property in the township.

18 (b) In townships having an equalized assessed valuation of
19 \$30,000,000 but less than \$36,000,000, taxes authorized by
20 subsection (a) may be extended at a rate calculated to yield
21 tax revenues not exceeding \$90,000.

22 (c) In townships having an equalized assessed valuation of
23 \$15,000,000 but less than \$30,000,000, taxes authorized by
24 subsection (a) may be extended at a rate not exceeding the rate
25 computed by subtracting 0.01% of value for each \$1,000,000 or

1 major fraction thereof in excess of \$15,000,000 but less than
2 \$30,000,000 of equalized assessed valuation from the rate of
3 0.45% of value.

4 (d) In townships having an equalized assessed valuation of
5 less than \$15,000,000, taxes may be extended at a rate not
6 exceeding 0.45% of value, as equalized or assessed by the
7 Department of Revenue, of all taxable property in the township.

8 (e) (1) In townships having an equalized assessed valuation
9 of less than \$10,000,000, taxes may be extended at a rate of
10 not more than 0.45% of value, or not more than 0.65% of value
11 if approved by voters in the township in a referendum on the
12 limit increase, as equalized or assessed by the Department of
13 Revenue, of all taxable property in the township.

14 (2) On the petition of at least 10% of the registered
15 voters residing in the township to the township clerk, the
16 clerk shall order a referendum on the proposition to increase
17 the extension limitation as provided in the petition. The
18 township clerk shall certify the proposition to the proper
19 election officials, who shall submit the proposition to the
20 township voters at the next election in accordance with the
21 general election law. The proposition shall be in substantially
22 the following form:

23 Shall the present maximum tax extension limit of
24 (insert present maximum tax extension limit) of the value,
25 as equalized or assessed by the Department of Revenue, of
26 the taxable real property in (name of township) be

1 increased to a maximum tax extension limit of (insert
2 proposed maximum tax extension limit) of the value, as
3 equalized or assessed by the Department of Revenue, of the
4 taxable real property in (name of township)?

5 The votes shall be recorded as "Yes" or "No".

6 (3) If a majority of all ballots cast on the proposition is
7 in favor of the increase, the county clerk shall certify the
8 results of the election to the township clerk.

9 (f) Any township having exceeded an equalized assessed
10 valuation of \$15,000,000 before September 17, 1983, may tax at
11 the rate authorized to be extended under this Section if
12 approved by the township voters at the annual township meeting.
13 If approval is not obtained, the tax may not be extended at a
14 rate of more than 0.25% of the value, as equalized and assessed
15 by the Department of Revenue, of all taxable property in the
16 township.

17 (g) Any township having assumed the rights, powers, duties,
18 assets, property, liabilities, obligations, and
19 responsibilities of a road district abolished under the
20 provisions of Section 6-133 of the Illinois Highway Code may
21 tax at a rate determined by adding the rate authorized to be
22 extended under this Section to the last rate authorized to be
23 extended for road purposes under Section 6-501 of the Illinois
24 Highway Code.

25 (Source: P.A. 85-1178; 88-62.)

1 Section 15. The Illinois Highway Code is amended by adding
2 Section 6-133 as follows:

3 (605 ILCS 5/6-133 new)

4 Sec. 6-133. Abolishing a road district in Cook County. By
5 resolution, the board of trustees of any township located in
6 Cook County, Illinois, may submit a proposition to abolish the
7 road district of that township to the electors of that township
8 at a general election or consolidated election in accordance
9 with the general election law. The ballot shall be in
10 substantially the following form:

11 -----
12 Shall the Road District of the Township of
13 be abolished with all the rights, YES
14 powers, duties, assets, property, liabilities,
15 obligations, and responsibilities being assumed -----
16 by the Township of ? NO
17 -----

18 In the event that a majority of the electors voting on such
19 proposition are in favor thereof, then the road district shall
20 be abolished by operation of law effective on January 1 of the
21 calendar year immediately following the calendar year in which
22 the proposition was approved by the electors.

23 On that date, all the rights, powers, duties, assets,

1 property, liabilities, obligations, and responsibilities of
2 the road district shall by operation of law vest in and be
3 assumed by the township. On that date, the township board of
4 trustees shall assume all taxing authority of a road district
5 abolished under this Section. On that date, any highway
6 commissioner of the abolished road district shall cease to hold
7 office, such term having been terminated. Thereafter, the
8 township shall exercise all duties and responsibilities of the
9 highway commissioner as provided in the Illinois Highway Code.
10 The township board of trustees may enter into a contract with
11 the county, a municipality, or a private contractor to
12 administer the roads under its jurisdiction. The township board
13 of trustees shall assume all taxing authority of a township
14 road district abolished under this subsection. For purposes of
15 distribution of revenue, the township shall assume the powers,
16 duties, and obligations of the road district."